



Louisiana Legislative Auditor *Audit Risk Alert*

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AUDIT RISK ALERT # 29

DATE: August 31, 2020 (updated October 14, 2021)

SUBJECT: Requesting Approval for an Audit Engagement Without a Statewide Agreed-Upon Procedures Engagement (see also [Audit Risk Alert No. 37](#))

By [Audit Risk Alert No. 26](#), dated June 1, 2020, the Louisiana Legislative Auditor (LLA) advised the CPA's on LLA's approved list that LLA had suspended the statewide agreed-upon procedures (SAUP) engagement requirements for those entities with fiscal years ending after December 31, 2019; and that LLA will also not require SAUP's for the upcoming Year 4.

Since the Audit Risk Alert was published, LLA has noticed an unusual number of errors in the type of engagements requested for approval through LLA's EWS portal.

When a CPA submits an engagement approval request for an audit through EWS, they are asked to select from one of three options:

- Audit w/SAUP (Audit with the statewide agreed-upon procedures engagement)
- Audit w/o SAUP (Audit without the statewide agreed-upon procedures engagement)
- Audit – GAAS Only (Audit performed in accordance with generally accepted auditing standards)

Because the majority of the audits submitted to LLA are required to be performed in accordance with generally accepted government auditing standards (GAGAS), the choice of the last option should be rare.

Recently, however, LLA has noticed an unusual number of requests for approval for GAAS audits (Audit – GAAS Only). When LLA personnel contact the CPA to confirm, they are finding that the type of engagement approval that should have requested was an audit without the statewide agreed-upon procedures engagement (Audit w/o SAUP).

In order to avoid delays in processing your engagement approval requests, please take care to select the correct engagement type when you submit your audit engagements through the EWS portal.

We ask that you also share this information with members of your staff who submit engagement approval requests to LLA.

If you have any questions about this audit risk alert or your client's reporting requirement to the Legislative Auditor, please contact Diane Allison at dallison@lla.la.gov or (225) 339-3812.